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**SOUTHWESTERN ELECTRIC POWER COMPANY'S RESPONSE**  
**TO TEXAS INDUSTRIAL ENERGY CONSUMERS'**  
**FIRST REQUEST FOR INFORMATION**

**Question No. TIEC 1-21:**

Referring to page 8, lines 1-7, please identify the alternative amortization periods considered by SWEPCO and the reasons for choosing a four-year period to amortize the remaining Dolet Hills investment.

**Response No. TIEC 1-21:**

SWEPCO did not consider any other alternative amortization periods to amortize the remaining Dolet Hills investment. Due the recent change related to the Dolet Hills service life and the fact that the remaining investment balance after the proposed tax offset is not significant to SWEPCO's overall cost of service, SWEPCO proposes a four year amortization period as it represents the standard period of time between base rate cases.

Prepared By: Michael A. Baird  
Sponsored By: Thomas P. Brice

Title: Mng Dir Acctng Policy & Rsrch  
Title: VP Regulatory & Finance